DRAFT DIRECTIVE
COVER PAGE

MONITORING PROCEDURES MANUAL

GENERAL INSTRUCTIONS

The attached directive is being issued in draft to allow the Workforce Development Community to review and comment prior to final issuance.

Submit any comments by email no later than **Friday, September 25, 2026**

All comments received within the comment period will be considered before issuing the final directive. Commenters will not be responded to individually. Rather, a summary of comments will be released with the final directive.

Comments received after the specified due date will not be considered.

Email: **Anabel.Rodriguez@tularewib.org**
Include "Draft Directive Comment" in the email subject line.

Mail: Workforce Investment Board of Tulare County
Attn: **Anabel Rodriguez**
309 W. Main St., Ste. 120
Visalia, CA 93291

If you have any questions, contact **Anabel Rodriguez** at 559-713-5200

MONITORING PROCEDURES MANUAL

Workforce Investment Board of Tulare County
309 West Main, Suite 120, Visalia, Ca 93291

Revised September 2026

Table of Contents

Purpose

The Monitoring Procedures Manual establishes the Workforce Investment Board of Tulare County's (WIB) policies and standards for overseeing and monitoring contracted operations and other WIB-operated programs. It incorporates applicable WIB Directives by reference, including the *Oversight and Monitoring Standards for Subrecipient s* and *Oversight and Monitoring for Nondiscrimination and EO Procedures*. These procedures are intended to ensure compliance with State and Federal requirements related to program oversight, evaluation, and monitoring.

References

- Workforce Innovation and Opportunity Act (WIOA) sec. 188 and 20 CFR part 38
- WIOA Section 683.410(a)
- Title 2 Code of Federal Regulations (CFR) part 200: General Administration
- Title 2 CFR part 200.327: Contract Provisions
- Title 2 CFR 200.328: Financial Reporting
- Title 2 CFR 200.330: Reporting on Real Property
- Title 2 CFR 200.331: Subrecipient and Contractor Determinations
- Title 2 CFR part 2900: Uniform Administrative Requirements, Cost Principles, and Audit Requirements For Federal Awards
- Title 20 CFR Part 200
- Title 20 CFR Sections 678.400, 679.430, 680.100-.970, 681.100-.710, 683.410(a), 683.410(6)
- Office of Management and Budget Circulars (OMB) A-21, A-87, A-122, A-133
- California Unemployment Insurance Code (CUIC), Division 1, Unemployment and Disability Compensation, Part 1, Unemployment Compensation code (100-2129)
- Workforce Services Directive (WSD): Standards for Oversight and Instruction for Substate Monitoring
- WSD: Oversight & Monitoring of Nondiscrimination and Equal Opportunity Procedures
- Workforce Service Information Notices (WSIN) 25-17 - Federal Adjustment of Dollar Amounts and Rates
- WIB Contract Management Guide
- WIB Fiscal Policy Manual
- WIB Procurement Policy Manual
- Workforce Investment Board of Tulare County - Contracts with Subrecipient s
- WIB Directives (Audit Resolution, Audit Requirement, Debt Collection, Nondiscrimination and Equal Opportunity Procedures, Risk Assessment, Standards for Oversight and Instructions for Monitoring)

Introduction

The WIB is responsible for providing policy guidance, oversight, and monitoring of activities under the Local Workforce Development Area (LWDA) in partnership with the unit(s) of general local government within its LWDA.

The WIB is authorized to conduct regular oversight and monitoring of Workforce Innovation and Opportunity Act (WIOA) and WIB-funded programs, including those operated by subrecipients and contractors. This authority is granted under WIOA regulations and is implemented in accordance with state and local policies and WIB-established procedures. The WIB is also responsible for overseeing special programs as needed.

To effectively carry out these responsibilities, the WIB is authorized to access any information necessary to evaluate the operations and effectiveness of funded programs. Subrecipients are required to provide the WIB with full access to all relevant documentation and data to support proper evaluation and monitoring.

As the administrative entity, the WIB is responsible for the allocation of funds and for ensuring the eligibility of individuals enrolled in its programs. The WIB also has the authority to take corrective action against its subcontractors, subgrantees, and other recipients to eliminate program abuse and prevent any misuse of funds. The WIB may delegate eligibility determination responsibilities to appropriate entities, provided that reasonable safeguards are in place. This includes provisions for reimbursement of costs incurred due to erroneous determinations made with insufficient care, as long as such arrangements are specified in the approved local plan.

In accordance with standards established by the Governor, the WIB has developed specific monitoring and oversight policies for LWDA performance, as outlined in the local plan. The WIB may also perform independent oversight of activities under the local plan, regardless of any agreements with the Chief Elected Official(s) (CEO) of the LWDA.

The WIB and Tulare County Board of Supervisors (TCBOS) may conduct such oversight independently or jointly or delegate these responsibilities to an appropriate entity by mutual agreement.

Policy

As the administrative entity, the WIB is responsible for monitoring and overseeing its contracted subrecipients and programs operated on its behalf. In accordance with state and federal regulations, the WIB maintains that submission of a Single Audit report does not replace or fulfill the requirement for oversight or monitoring reviews for any subrecipient, contractor, One-Stop Operator, or training provider.

Subrecipients must submit Single Audit reports annually; however, the WIB will continue to conduct its own monitoring and oversight activities in compliance with WIOA, Public Law No. 113-128, codified at 29 U.S.C. §§ 3164, 3174, 3241, and 3254, and current WIB Directives.

The Monitoring Unit Will:

1. Conduct annual monitoring of all subrecipients, contractors, eligible training providers, and/or WIB internal services units. These monitoring activities will include at least a one-year review of the agency's financial and program operations related to its contracts with the WIB. The monitoring process will also include reviewing other award requirements, such as Equal Employment and Training Opportunity (EEO) compliance, Americans with Disabilities Act of 1990 (ADA) compliance, and any other relevant compliance authority.

2. Identify whether outcomes are within the confines of the subrecipient 's contract. The Monitoring Unit will ensure that programs comply with applicable Federal and State regulations and the contracts between the subrecipients and the WIB.

3. Ensure fiscal accountability by verifying that WIOA funds are used for allowable and budgeted activities, maintaining accurate fiscal records, and establishing an adequate audit trail.

4. Ensure that subrecipients and the WIB comply with program limitations established by WIOA laws, regulations, and local policies. The monitoring process will include, but is not limited to, a review of the following:
    a. Purpose and Structure of Title I of WIOA: 20 CFR 675.100 and 20 CFR Section 675.200
    b. Definitions applicable across WIOA regulations: 20 CFR 675.300
    c. Procurement and Selection of One-Stop Operator and Subrecipients: 20 CFR Part 678 Subpart D, Section 107(10)(E), 20 CFR 679.570, and 20 CFR 200.318-326
    d. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: 20 CFR Part 200
    e. WIOA Training Services – Adult, Dislocated Worker, and Youth Activities: 20 CFR Part 680-681 and WIOA Sec. 134(c)(3)(A) regarding eligibility for training services:
        - WIOA Eligibility Determination: 20 CFR 677.150(a) and current WIB Directive
        - Basic and Individualized Career Services: WIOA Sec. 134 and 20 CFR 678.430
        - Eligibility for Training Services: WIOA 134 Sec.(c)(3)(A), WIOA Sec. 3(24)(I), and 20 CFR Part 680
        - Training must comply with WIOA 181(a)(1)(A) and §683.275 for wage and labor standards. Worker protection requirements are outlined in WIOA Sections 181(a)(1)(A) and (B), (b)(2)-(5), and 188

- Individual PELL Grant Reimbursement: WIOA Sec. 134C(c)(s)(B)(ii) and §680.230(c)
- On-the-Job Training (OJT): WIOA Section (3)(44), WIOA 194(4), Section 134(c)(H), and §680.700-740
- Individual Training Accounts (ITA)
- Consumer Choice Requirements: WIOA Sec. 122(d) and 20 CFR Section 680.340

f. Local Conditions and Prohibition of Displacement:

- Training only for in-demand occupations: WIOA Section 134(c)(3)
- Prioritizing individuals most in need and those with barriers to employment: WIOA Sec. 3(24) and 20 CFR 680.320(b)
- No displacement of current workers or infringement of promotions: 20 CFR 683.270
- No impairment of union contracts: WIOA Section 181(a)(2)(B) and 20 CFR 680.850
- Non-discrimination compliance: WIOA Sec. 188 and 29 CFR Part 38, prohibiting discrimination based on race, color, religion, sex (including limited English proficiency), age, disability, political affiliation or belief, citizenship status, or participation in a WIOA Title I financially assisted program or activity.

g. Prohibitions of Activities:

- Prohibition of political activity: WIOA Sec. 195 and 20 CFR 683.200
- Prohibition of union organizing: 20 CFR 680.850
- Prohibition of sectarian activities: WIOA Section 188(a)(3)
- Prohibition of relocating establishments that cause layoffs: 20 CFR 683.260

If potential fraud, abuse, conflict of interest, or nepotism is suspected during monitoring, the Monitoring Unit will follow the reporting and escalation procedures outlined in Part II of this guide.

Jennie C. Bautista
Executive Director

PART I
General Information

All monitoring activities will be conducted under the guidance of the WIB Executive Director or Deputy Director of Administration. Unless otherwise directed, all correspondence related to the intent, conduct, and closing of monitoring activities—before, during, and after reviews—will be issued under the signature of the WIB Monitoring Coordinator. The WIB Organizational Chart defines the lines of responsibility to be followed during the routine execution of the Monitoring Unit's duties. Monitoring Unit staff will adhere to the current WIB Nepotism and Conflict of Interest policy when initiating monitoring activities. This provision does not restrict direct communication between staff as part of regular work processes.

Purpose of the Monitoring Guide

This monitoring guide outlines the operating procedures for the WIB Monitoring Unit, including detailed descriptions of monitoring elements and their role in the administration of WIOA funds in Tulare County.

The WIB has established the following requirements regarding the frequency and conditions of monitoring:

I. Monitoring Frequency

A. All subrecipients, regional award subrecipients, and training providers will be monitored at least once per program year.

B. Each review will include both fiscal and programmatic assessments to ensure compliance with WIOA Section 184, Title 20 CFR 683.410, and 2 CFR Part 200 (including Sections 200.327, 200.328, 200.330, and 200.331), as well as department exceptions outlined in 2 CFR Part 2900.

C. Monitoring will follow a standardized review process, resulting in detailed written reports that clearly document area of concerns (AOC), findings, required corrective actions, and deadlines for their resolution. All WIOA and WIB-funded training service contractors will be monitored annually, encompassing at least one year of activity to ensure the entire grant period is reviewed. This is in accordance with 2 CFR Part 200.303 and 20 CFR Part 683.410. Programs that span multiple contract years but have less than six months of activity in any single program year will not be required to undergo monitoring during that year. However, the Monitoring Unit retains the discretion to conduct reviews of such programs as needed. An annual Monitoring Schedule will be developed specifying the types of reviews to be conducted, indicating whether the focus will be compliance, fiscal, programmatic, or a combination thereof.

D. Systematic follow-up will be performed to verify completion of all required corrective actions.

E. All written reports and documentation related to monitoring and oversight will be available for review by Federal and State officials, pursuant to Title 2 CFR Section 683.400(d).

F. Monitoring records will be retained for a minimum of three years from the date of submission of the final expenditure report. If litigation, claims, audits, or other actions involving the records are initiated before the end of the three-year retention period, the records must be retained until all such matters are resolved or until the three-year period concludes, whichever is later (2 CFR Section 200.333).

G. The WIB Monitoring Procedures Guide outlines the specific procedures, tools, and methodologies used for monitoring activities.

II. Types of Monitoring

A. Compliance Monitoring

The purpose of compliance monitoring is to ensure that the requirements of executed agreements, contracts, or other governing documents are met, and that all applicable local, State, and Federal policies and regulations are followed. The Monitoring Unit is responsible for monitoring all program activities, services, administrative functions, and management practices supported by WIOA and/or WIB funds to verify legal, fiscal, administrative, and programmatic compliance.

This includes reviewing program administration and management practices and ensuring adherence to WIOA Section 188, 20 CFR Section 683.285, and all applicable nondiscrimination and equal opportunity requirements and procedures. Compliance monitoring serves to identify potential risks, prevent noncompliance, and uphold the overall integrity of funded programs.

B. Plan vs. Actual Monitoring (Performance and Expenditures)

The purpose of plan-versus-actual monitoring is to assess the extent to which program performance and financial activity align with established goals and contractual expectations. The results of plan-versus-actual monitoring analyses will help assess progress toward goals and objectives while identifying existing or emerging problems.

C. Unannounced Monitoring

Unannounced monitoring is used to directly observe service delivery, interview staff, and review program and fiscal documentation in real time. These visits may occur during active monitoring periods or can be conducted at the discretion of the Monitoring Unit.

Unannounced visits may involve subrecipients, contractors, One-Stop Operators, and training providers. Additional interviews and data reviews may be requested to further assess operational integrity.

The Department of Labor (DOL), Office of Inspector General, EDD, and the WIB reserve the right to access, monitor, and evaluate any and all activities under the agreement, and to audit associated records, documentation, and materials at any time.

D. Eligible Training Provider List (ETPL) Monitoring

ETPL monitoring aims to verify that participants received WIOA services as claimed by the subrecipient and training provider (e.g., validating participant data, conducting participant interviews, and conducting third-party verification).

As part of the monitoring process, the WIB will also assess ADA compliance to ensure that training providers offer accessible facilities, services, and materials in accordance with the ADA and Section 504 of the Rehabilitation Act. This will include on-site observations, staff interviews, and a review of policies and practices related to accessibility, accommodation, and equal opportunity.

E. Procurement Monitoring

Procurement monitoring ensures that goods and services are obtained efficiently, cost-effectively, and reasonably, in compliance with federal statutes and executive orders. This applies to subrecipients, contractors, and all WIB-related agreements and/or contracts.

The Monitoring Unit reviews contractor agreements to confirm adherence to procurement requirements, including terms, conditions, and deliverables, and compliance with Federal, State, and local regulations and directives. This process ensure integrity, transparency, and proper stewardship of public funds.

F. Fiscal Monitoring

Fiscal monitoring is conducted to ensure that financial operations are performed in compliance with 2 CFR Parts 200 and 2900. The Monitoring Unit evaluates subrecipient adherence to applicable Federal and State laws and regulations, local WIB fiscal policies, and internal controls governing the use of funds. Monitoring includes a review of financial records, procurement procedures, cost allocation methodologies, expenditure documentation, and general fiscal practices to confirm that funds are used in allowable, allocable, and budgeted ways. This supports financial accountability, transparency, and program sustainability.

G. Programmatic Monitoring

Programmatic monitoring assesses the quality, effectiveness, and compliance of services delivered to participants. This review process may include desk audits, on-site monitoring, surveys, and data analysis.

The goal is to identify potential barriers to program success, determine the root causes of service delivery issues, and ensure that participants receive meaningful, high-quality services. The WIB program unit uses the results to implement corrective actions and to provide technical assistance. This supports continuous improvement and successful program outcomes.

H. Internal monitoring

Internal monitoring evaluates WIB-conducted administrative and operational activities that are not outsourced to subrecipients. This includes internal processes such as fiscal administration, procurement, operational services, and overall program oversight.

The Monitoring Unit ensures these internal functions meet the same compliance standards as external operations and align with all applicable federal, state, and local requirements. Internal monitoring promotes accountability, identifies risks, and supports ongoing process improvement within the organization.

III. Monitoring Areas for Emphasis

The following areas for emphasis provide a structured framework for monitoring activities to ensure compliance with applicable regulations and promote best practices. This list is not exhaustive and may be expanded upon or adjusted based on specific monitoring circumstances or changes to regulatory requirements. The Monitoring Unit may include additional review areas as needed.

A. Participant Eligibility

The Monitoring Unit will verify the subrecipient ’s maintain systems and processes for participant eligibility determination that comply with all applicable regulations, including those under WIOA, non-WIOA programs, local WIB Directives, and Statements of Work (SOWs). This includes:

- Accurate and complete eligibility determinations
- Proper documentation collection and maintenance
- Alignment with federal, state, and local eligibility verification standards.

B. Participant Assessments

Monitoring will confirm that each participant receives a comprehensive assessment, which must include the following components:

- An Objective Assessment (OA) summary of the participant's skills and qualifications.
- An Individual Employment Plan (IEP) that includes:
    - Assessment-based recommendations
    - Short- and long-term goals
    - Assessment results
    - Documentation of periodic reviews and updates

Progress toward IEP goals and any adjustments must be consistently recorded to reflect evolving participant needs.

C. Review of Participant Progress, Training Quality, and Satisfaction

Monitoring will include an evaluation of participant progress, training quality, and participant satisfaction. This involves:

- Review training completion and outcomes
- Confirm credential attainment and measurable skills gain (MSGs)
- Collecting participant feedback to assess the relevance, accessibility, and effectiveness of training and services.

D. Equal Opportunity and Nondiscrimination Procedures

The Monitoring Unit will verify compliance with Nondiscrimination and Equal Opportunity (EO) provisions as outlined in:

- WIOA Section 188
- 29 CFR Part 38
- 20 CFR Section 683.285
- *Current WIB Oversight and Monitoring of Nondiscrimination and EO Procedures*.

Subrecipient s must ensure nondiscrimination on the basis of race, color, religion, sex (including pregnancy, childbirth, and related medical conditions, transgender status, and gender identity), national origin (including limited English proficiency), age, disability, or political affiliation or belief, or, for beneficiaries, applicants, and participants only on the basis of citizenship status or participation in a WIOA Title I financially assisted program or activity.

E. Procurement Practices

Procurement monitoring will ensure that subrecipients adhere to procurement requirements under:

- WIB Procurement Policy Manual
- 2 CFR Part 200

- DOL exceptions under Title 2 CFR Part 2900

Monitoring will include the evaluation of:

- Compliance with competitive procurement thresholds
- Conflicts of interest safeguards
- Prohibition of political and sectarian activities
- Proper property management
- Documentation of procurement activities (contracts, bids, justification for awards)
- Compliance with contract modifications/amendments requirements

Encouragement of small and minority-owned business participation when applicable.

F. Conflict of Interest and Nepotism

The Monitoring Unit will verify compliance with the subrecipient ’s internal conflict of interest and nepotism policies and the current WIB Directive *Nepotism Policy and Procedures*.

As part of the review, the Monitoring Unit will verify that:

- Undue Influence: Services provided to family members are handled in a manner that prevents undue influence or preferential treatment in eligibility determinations, service decisions, or the use of WIOA funds.
- Conflicts of Interest: Potential or actual conflicts of interest are appropriately identified, documented, and addressed in accordance with applicable policies and procedures.

G. Financial Management

The Monitoring Unit will assess the subrecipient ’s financial management to ensure that appropriate financial systems, internal controls, and firewalls are in place and operate in adherence to applicable federal and state regulations. All financial systems must align with the *WIB Fiscal Policy Manual*, *WIB Procurement Policy Manual*, and all other relevant policies and procedures.

Financial Management Systems

The review of financial management systems may identify areas of concern related to fiscal accountability and regulatory compliance. Deficiencies in financial management can impact an organization's ability to accurately report financial activity and fulfill oversight requirements. To ensure compliance with financial management standards, the Monitoring Unit will evaluate, but is not limited to, the following components:

- Reconciliation of bank and accounting records
- Allowability and categorization of costs

- Proper classification of expenditures
- Idle property identification and tracking
- Allocation methods used for expenditures
- Equity in the allocation of costs to WIOA and other WIB funding sources
- Existence and implementation of written financial procedures
- Documentation supporting all financial transactions
- Existence of a written cost allocation plan or approved indirect cost rate

Internal Control and Firewalls

The internal control review evaluates the systems and processes in place to ensure financial and operational integrity. Weaknesses in internal controls may increase the risk of error, fraud, or misuse of funds. The Monitoring Unit will review the following internal control areas to assess the effectiveness of safeguards and ensure compliance with applicable regulations:

- Cash payment systems
- Job descriptions and actual duties
- Excess cash on hand
- Authorization and approval procedures
- Clear audit trails for all financial activities
- Inventory and asset management
- Reconciliation of cash balances
- Separation of duties and staff role clarity
- Timesheet documentation and accuracy

Additional financial management systems may be reviewed if the Monitoring Unit identifies potential areas of concern. All costs must be allowable and determined in accordance with 2 CFR Parts 200 and 2900, *Allowable Costs and Prior Written Approval* (TUL 17-04 or most recent directive), and other relevant federal, state, and local regulations. Unallowable or unsupported costs may be deemed disallowed. In such cases, the WIB may invoke the WIB Debt Collection procedures. If significant issues are found, subrecipients may be placed on a reimbursement-only status, requiring submissions of supporting documentation before payment.

H. Risk Management

The current WIB Directive *Risk Assessment* outlines procedures for determining a subrecipient ’s risk of non-compliance. The WIB will evaluate each subrecipient ’s risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for the purpose of determining the appropriate level of subrecipient monitoring. This evaluation must consider the following factors:

- The subrecipient ’s prior experience with the same or similar subawards
- The results of previous audits, including Single Audit findings, and whether similar subawards were audited as major programs
- Whether the subrecipient has new personnel or new or substantially changed systems
- The extent and results of any federal agency monitoring, particularly if the subrecipient also receives direct federal awards

If the subrecipient is deemed to be high-risk, special conditions and restrictions associated with the high-risk condition may be included in the award and subjected to an additional level of oversight and monitoring needed to ensure compliance and effective performance. Detailed information regarding risk assessment can be found in the current WIB Directive *Risk Assessment* (TUL 24-06).

PART II
Procedures and Methodologies

This section outlines the steps for programmatic and fiscal monitoring, whether conducted separately or jointly. While some flexibility may be applied based on specific circumstances, the following stages generally apply:

- Initiation of Monitoring
- Entrance Meeting
- Participant File Selection
- Monitoring Review
- Presentation of Observations (findings and/or areas of concern (AoC)
- Exit Meeting
- Issuance of Draft Monitoring Report (DMR)
- Issuance of Final Monitoring Report (FMR)

While this section outlines the typical steps, deviations from this process may occur based on the specific needs or circumstances of the monitoring. Each step will be explained in this section; however, it will not include every specific detail required for monitors to complete each step.

When monitoring an internal program or project, the WIB Internal Team will be treated as a subrecipient and is subject to the same standards and procedures as an external subrecipient.

I. Initiation of Monitoring

Monitoring begins formally with the issuance of the Monitoring Intent Letter, signed by the WIB Monitoring Coordinator or designee. This letter serves as the official notification that a review is scheduled and outlines the scope of the review, timeline, and expectations. The Monitoring Intent Letter will be sent to the agency being reviewed at least two weeks prior to the monitoring review start date. The letter will be addressed to the contract awardee's designated contact person, as identified on the subrecipient 's contract cover page. If the letter needs to be directed to a different individual, this request must be submitted in writing to the WIB.

A. <u>Monitoring Intent Letter – Key Components</u>

The letter may include the following:

- **Monitoring Overview**
  - Program(s) being reviewed
  - Review dates
  - Purpose of the monitoring
- **Contracts and Monitoring Period**
  - Contract number(s)
  - Period under review (e.g., July 1, 2023 – December 31, 2024)

- **Legal Authority**
  - Oversight requirement under WIOA Section 107(d)(8)
  - Reference to applicable federal, state, and local regulations
- **Monitoring Process Overview**
  - Description of what will be reviewed (e.g., participant files, fiscal expenditures, performance)
- **Extensions**
  - Statement indicating the review period may be extended if significant issues arise
- **Contact Information**
  - Name, title, and contact details of the assigned monitor
- **Required Documentation**
  - List of documents to be submitted prior to the monitoring review
- **CC Recipients**
  - Internal WIB staff and relevant subrecipient personnel

B. Subrecipient Availability Requirements

The Monitoring Intent Letter may also outline subrecipient expectations and preparatory requirements, including:

- **Participant Files**
  - A randomized sample of participant files must be made available, including service documentation
- **Performance and Expenditures Data**
  - Current performance metrics and fiscal data will be reviewed for alignment with contractual goals
- **Surveys/Completion Instruments**
  - Staff or participant surveys or other tools may be required before or during monitoring
- **Staff Availability**
  - Relevant program and fiscal staff must be available for interviews
- **Programmatic Plans**
  - Any operational or programmatic plans should be available for review

II. Hosting an Entrance Meeting

A. Entrance Meeting with Subrecipients

The Monitoring Unit will contact the appropriate subrecipient representative, along with relevant staff identified by the WIB Program Unit, to schedule an entrance meeting. The Monitoring Unit will propose dates and times that accommodate their team's availability and send them to the subrecipient for confirmation. Once a mutually agreed-upon date is

set, the Monitoring Unit will send either a virtual meeting link or the in-person meeting location via email.

The Monitoring Unit reserves the right to request either an in-person or virtual meeting, based on what is most effective for both parties while minimizing disruption to subrecipient staff.

Prior to the meeting, the Monitoring Unit will prepare an entrance meeting and share it with the subrecipient, which will be made available to the subrecipient during the meeting and emailed after the meeting.

The agenda will outline:

- The general scope of the monitoring.
- The monitoring start date and monitoring period.
- A projected timeline for the review.
- The number of participant files selected for review.
- The date, time, location, and attendees of the meeting.

Note: *The agenda serves as a quick reference to the monitoring overview but does not represent the full scope of the review.*

During the entrance meeting, the Monitoring Unit will review the scope and purpose of the monitoring and may request additional information. This discussion may include:

- The programs are being reviewed.
- An overview of the required documentation that must be available at the monitoring site to complete the review.
- Staff involved in the contract activities under review.
- Program participants at training sites.
- The subrecipient's designated point of contact.

Subrecipients will have the opportunity to ask questions or share comments during the meeting.

B. Pre-Entrance Meeting for Internal WIB Staff

The Monitoring Unit will host an internal entrance meeting with the respective WIB teams overseeing the monitored grant or program. This meeting will be scheduled based on staff availability.

Prior to the meeting, the Monitoring Unit will prepare an agenda, which will be shared with internal staff and emailed after the meeting. The agenda will include:

- The general scope of the monitoring.
- The monitoring start date and period.
- A projected timeline for the review.

- The number of participant files selected for review.

Note: *The agenda serves as a reference guide and is not a complete list of review items.*

During the entrance meeting, the Monitoring Unit will provide a brief description of the scope and purpose of the monitoring and may request additional information, including:

- Program challenges and strengths observed throughout the program year
- The internal point of contact for monitoring questions
- Any technical assistance provided to subrecipients
- Deviations from the original statement of work or contract modifications

Note: *For reviews of internal programs or projects, the Monitoring Unit does not hold a pre-meeting with staff before the official entrance meeting.*

III. Participant File Selection

A. File Selection Process

Prior to the start of monitoring, the MIS Administrator (or designee) will generate enrollment reports from the CalJOBS system for the applicable program or grant. The Monitoring Unit will calculate a sample size based on the total number of individuals enrolled during the monitoring period, in accordance with the Monitor*ing Sample Size* section of this guide.

Once the sample size is determined, the MIS Administrator will provide the CalJOBS reports to the Monitoring Unit. The Monitoring Analyst will then randomly select participant files.

The finalized participant list will be emailed to the subrecipient staff prior to the start of the monitoring. However, the Monitoring Analyst will not review any participant files until the official start date of the monitoring, as stated in the monitoring intent letter.

IV. Monitoring Review

A. Desk Review

The desk review represents the first phase of the monitoring process and is typically conducted through CalJOBS. However, it may be conducted on-site depending on the location and availability of the required file documents. During this phase, the Monitoring Unit reviews documentation submitted by the subrecipient in response to the Monitoring Intent Letter, as well as internal data and records already maintained by CalJOBS.

The desk review officially begins on the start date identified in the Monitoring Intent Letter. As part of the desk review, activities conducted by the Monitoring Unit may include, but are not limited to, the following:

i. **Program Requirements and Performance:** Reviewing program contracts, scopes of work, performance objectives, and other applicable requirements to assess compliance with WIOA requirements and alignment with local goals
ii. **Participant Data:** Analyzing participant data, including enrollments, eligibility, measurable skill gains (MSGs), credential attainment, employment outcomes, and other program-related data.
iii. **Fiscal Documentation:** Evaluating fiscal documentation, such as budget-to-actual reports, expenditure summaries, payroll records, and cost allocation plans.
iv. **Policies and Procedures:** Reviewing organizational policies and procedures for WIOA compliance and internal controls.
v. **Risk Identification:** Identifying potential risk based on prior performance, earlier monitoring findings, or inconsistencies in documentation.

Subrecipients may be contacted during this phase to clarify discrepancies or provide additional documentation. The results of the desk review help define the scope and depth of the subsequent on-site review.

B. On-Site Review

The on-site review follows the desk review and allows the Monitoring Unit to verify compliance in person and observe real-time operations. This phase includes direct staff interaction, documentation review, and observation of service delivery, where applicable.

Typically, on-site reviews are conducted once per program year, though the frequency may vary based on the subrecipient's risk level, funding, or prior performance history.

Key on-site review activities include:

- Interviewing staff, participants, and employers.
- Observing program operations (e.g., intake, case management practices, training).
- Reviewing participant files to verify eligibility determination, documentation accuracy, service tracking, and case notes (as applicable).
- Verifying source fiscal documentation (e.g., invoices, receipts, time sheets, procurement records).
- Reviewing inventory records to confirm proper use and tracking of WIB-funded assets.
- Evaluating data systems and quality control practices.
- Assessing compliance with EEO policies, accessibility requirements, and grievance procedures.

Findings and AoCs from both the desk and on-site review will be documented and may appear in the Draft or Final Monitoring Report.

C. Record Sampling and Tool Completion

During both the desk and on-site review phases, the Monitoring Unit uses standardized record sampling procedures to ensure a representative and risk-informed evaluation of subrecipient operations. Sampling is conducted across multiple areas, including but not limited to:

- Participant files: Eligibility documentation, Individual Employment Plans (IEPs), case management records, service tracking, and outcome verification.
- Fiscal documents: General ledgers, invoices, payroll, procurement files.
- Administrative and compliance records: Policies and procedures, Equal Opportunity (EO) documentation, insurance, and inventory logs.

For each sample, the Monitoring Unit completes a corresponding review worksheet or checklist. These tools document findings, follow-up needs, and compliance outcomes, and are customized to address programmatic, fiscal, and administrative areas. All completed tools are retained as part of the official monitoring file and support the development of final reports.

D. Working Document Retention

At the conclusion of the review, all working papers and supporting documents are securely stored in the Monitoring Unit's designated drive. Documents are categorized by program and may not be stored in a single folder.

Documents retained may include, but are not limited to:

- Completed participant and fiscal review worksheets
- Interview notes and observations
- Copies of reviewed documents (if applicable)
- Interim monitoring correspondence and letters

Records are maintained per federal and state retention guidelines, as well as internal WIB policies. These records serve to:

- Support the development of monitoring reports and findings
- Address inquiries from auditors or state reviewers
- Inform future monitoring cycles and risk assessments

Maintaining organized and complete documentation ensures transparency, accountability, and continuity in the monitoring process.

V. Completion of Desk and On-Site Reviews

After completing both desk and on-site reviews, the Monitoring Unit will begin preparing and presenting monitoring observations. If potential AoCs or findings are identified, the WIB will initiate the process of presenting these observations to the subrecipient. If no issues are identified, the Monitoring Unit will proceed directly to scheduling the exit meeting.

Upon completion of the reviews, the list of observations will be reviewed by the WIB Monitoring Unit Program Coordinator or their designee. Significant issues may be escalated for discussion with the Deputy Director of Administration and/or the Executive Director to determine appropriate next steps.

A. Pre-exit Meeting

The Monitoring Unit will host an internal pre-exit meeting with the respective WIB units overseeing the monitored grant, program, or task. The meeting will be scheduled based on staff availability.

Before the meeting, the Monitoring Unit will:

- Provide an outline of identified observations (AoCs and potential findings).
- Request that the respective WIB units prepare a list of unmet performance and expenditure measures for the specific performance and expenditure review period.

During the meeting, the Monitoring Unit will:

- Present observations identified during the reviews.
- Ask clarifying questions regarding program guidance and procedures.
- Collaborate with the WIB unit to validate or eliminate certain observations.
- Discuss necessary corrective actions, and potential technical assistance.

Input from WIB staff will be considered, but the final decision on the observations included in the monitoring report lies with the WIB Monitoring Program Coordinator, the Deputy Director of Administration.

Note: *An internal pre-exit meeting may be omitted if there are no significant observations to discuss or if scheduling constraints do not allow it. This pre-exit meeting will also be omitted during internal monitoring.*

B. Presenting the Observations to Subrecipients

The Monitoring Unit will email the list of observations to the appropriate subrecipient representatives, allowing them to submit clarifications or additional information prior to the exit meeting. These responses will be reviewed to determine whether each observation should be classified as an AoC or a finding. If the subrecipient's response adequately resolves an observation, the Monitoring Unit may remove it at its discretion. Finalized observation will be included in the DMR.

C. Reporting Suspected Fraud or Abuse

If the assigned monitor suspects potential fraud or abuse, the monitoring process will be immediately suspended. The issue will be reported to the Monitor's supervisor and the WIB Executive Director.

The WIB Executive Director will then notify:

- The subrecipient
- The Chair of the WIB Board

The Executive Director will determine whether an Incident Report should be submitted, in accordance with the most recent WIB Directive *Incident Reporting*.

VI. Exit Meeting with Subrecipients

A. Scheduling Exit Meetings

When observations are shared with the subrecipient, the Monitoring Unit will propose dates for the exit meeting. Once scheduled, the Monitoring Unit will provide meeting details (in-person or virtual) The format (in-person or virtual) will be determined based on what best accommodates both parties and minimizing disruption to the subrecipient 's operation. The subrecipient is expected to include key staff in the meeting, such as program managers, fiscal, or other relevant personnel.

During the meeting, the Monitoring Unit will:

- Provide a brief overview of the review.
- Address any common AoC's or potential findings
- Offer limited technical assistance, if appropriate.
- Answer additional questions from the subrecipient
- Outline the next steps, including timelines for follow-up.

This is the final opportunity for the subrecipient to offer verbal clarification before the DMR is issued.

A pre-exit meeting with internal WIB teams may be scheduled as needed to provide an overview of observations identified during the monitoring review that have not yet been addressed. The meeting will occur prior to the exit meeting with the subrecipient and issuance of the monitoring report.

VII. Issuing the Draft Monitoring Report (DMR)

If observations were identified, the Monitoring Unit will issue a DMR to the subrecipient within 30 days of the exit meeting. If no issues were identified, the Monitoring Unit will proceed directly to issuing a Final Monitoring Report (FMR).

A. DMR Requirements

The DMR will include:

- Objective, scope, and methodology of the review.
- Observations clearly categorized as AoC or finding.
- Required corrective actions, where applicable.

Each AoC or finding will outline:

- The unmet criterion (regulation, directive, contract clause).
- The condition identified.
- The cause of the issue.
- The potential or actual effect if unaddressed.

The DMR will be reviewed by the Monitoring Program Coordinator and Deputy Director of Administration.

B. Internal DMR Reviews

DMRs will be reviewed internally before issuance. Observations will be categorized based on the organized by monitoring area (e.g., Participant File Review, Fiscal Review, EO Compliance, etc.)

Final discretion over the DMR's content lies with the WIB Monitoring Program Coordinator, Deputy Director of Administration, and/or Executive Director.

Once the Deputy Director of Administration has approved, the DMR will be signed and distributed to:

- The respective subrecipient.
- Relevant internal and external stakeholders as applicable.

The letter will be retained in accordance with WIB document retention policies.

The DMR will be shared with relevant WIB units through an informal email process to communicate the results of the review.

C. Following DMR Issuance

If areas of concern or findings were identified in the DMR:

- The Subrecipient will be have 20 working days from the DMR date to respond in writing.
- If no response is received, the DMR will be finalized and issued as the Final Monitoring Report (FMR).

If corrective actions are identified in the DMR or FMR, they will be pursued until all issues are resolved. Unresolved findings may remain open and be addressed in future monitoring reviews.

VIII. Issuing the Final Monitoring Report (FMR)

A. FMR Issued Without a DMR

If no observations are identified during the monitoring review, the FMR must still be issued. It must include all required elements outlined in the DMR requirements, such as a clear summary of the objectives, scope, and methodology of the review.

Following the exit meeting, the Monitoring Unit has 30 days to issue the FMR. The report will include the final determination of the monitoring outcome, and a summary of the monitoring process. Final discretion over the FMR's content with the WIB Monitoring Program Coordinator, Deputy Director of Administration, and/or Executive Director.

Once approved, the FMR will be signed by the WIB Monitoring Coordinator or designee and issued to the respective subrecipient. It will be retained in accordance with WIB document retention policies. This issuance serves as a formal closure of the monitoring review.

The final report may also be shared with relevant WIB units through an informal email process to communicate the results of the review. WIB staff receiving the DMR are expected to prepare guidance or resources and deliver targeted technical assistance in response to the report as applicable.

B. FMR Issued following a DMR

When DMR has been issued due to identified observations, subrecipients have 20 working days to submit a written response. Upon receiving the response, the Monitoring Unit has 30 days to issue the FMR.

The FMR will include:

- The original observation(s),
- The subrecipient 's response,
- Relevant Citations,
- The WIB's resolution, and
- A summary of the monitoring closure.

The Monitoring Unit will prepare the FMR for review by the WIB Monitoring Coordinator and Deputy Director of Administration. Once approved, an FMR will be signed and issued by the WIB Monitoring Coordinator or designee and transmitted to the subrecipient. The report will be retained in accordance with WIB document retention policies.

The FMR will include:

- The original observation(s),
- The subrecipient 's response,
- Relevant Citations,
- The WIB's resolution, and
- A summary of the monitoring closure.

If the subrecipient's response is deemed sufficient and all issues are resolved, no further action is required. The issuance of the FMR will serve as a formal closure of the monitoring review.

Where appropriate, findings or concerns may remain open pending follow-up by the Monitoring Unit. These items will be revisited through a follow-up visit or in subsequent monitoring activities, as determined appropriate.

In cases where findings or concerns remain open, the FMR will indicate that further follow-up is needed. These items will be re-evaluated in subsequent monitoring reviews or follow-up visits, as appropriate.

If the subrecipient fails to respond to the DMR within the designated timeframe, the DMR will be finalized and issued as the FMR. This action serves as formal closure of the review.

The FMR may also be circulated to relevant WIB units for awareness and follow-up guidance, typically through an informal email process. WIB staff receiving the DMR are expected to prepare guidance or resources and deliver targeted technical assistance in response to the report.

C. Inadequate Subrecipient Response to DMR

If the subrecipient 's response to the DMR is determined to be inadequate, an FMR will be issued detailing the required corrective actions. The FMR will also indicate whether the monitoring review is considered open or closed. If the review remains open, it signifies that additional corrective actions or policy changes are necessary. The subrecipient must resolve these issues before the monitoring review can be formally closed.

The subrecipient will have five working days from the issuance of the FMR to do one of the following:

- Submit a written appeal following WIB Directive *Audit Resolution* (TUL 22-09) if they believe the findings are inaccurate or unjust.
- Submit a written corrective action plan, outlining how the issues will be resolved; or
- Request an extension if more time is needed to complete the corrective actions.

Any corrective actions implemented will be reviewed in future monitoring activities. Once the Monitoring Unit reviews and verifies the corrective measures, the resolution will be documented and retained in the official monitoring file. At that point, the monitoring review will then be considered closed.

PART III
Monitoring Files and Filing Responsibilities

Clear documentation and organized recordkeeping are vital for maintaining the integrity and transparency of the monitoring process. The Monitoring Unit is responsible for keeping complete and accurate records of all monitoring activities, ensuring they are readily available for internal review, audits, state and federal oversight, and compliance with applicable regulations.

I. Monitoring Schedule

The Monitoring Schedule is a centralized tracking tool used to monitor the progress of all reviews conducted by the Monitoring Unit. It includes essential data such as the subrecipient name, contract number, review type, coverage period, review date, assigned monitor, report status, and corrective action follow-up. This schedule is created at the start of each program year, reviewed and updated quarterly, and must adhere to the Oversight and Monitoring Standards issued in EDD directives.

Note: The schedule's name may vary based on the terminology used in EDD guidance, but must still include all required elements.

II. Monitoring Log

The Monitoring Log documents all compliance issues identified during reviews, including observations and their classification as Areas of Concern (AoCs) or Findings, corrective actions, and resolution status. Housed in the designated monitoring drive and maintained by the Monitoring Unit, this log offers a real-time snapshot of ongoing and completed monitoring issues. Each record includes the Subrecipient 's name, contract number, issue type (programmatic or fiscal), a concise issue summary, and the current status (open, closed, or pending). The Monitoring Unit must ensure that this log is kept up to date and readily available for oversight and audit purposes.

III. Audit Log

The Audit Log tracks subrecipient audits comply with audit resolution requirements. This file contains audit reports, auditor findings and opinions, and the progress or completion of required corrective actions. Maintaining this log helps support oversight, ensures timely resolution of audit issues, and identifies potential trends that may indicate future risk. The Monitoring Unit is responsible for keeping this log current and accessible.

IV. Monitoring Documentation

All documents generated through monitoring activities must be submitted to WIB clerical staff for proper storage and retention. Documents can be kept in digital or hard copy form, depending on the filing method established by the Monitoring Unit Coordinator. Required documents must be stored in the following designated locations:

A. Master Contract File (for each Subrecipient):
   - Monitoring Intent Letter
   - Draft Monitoring report
   - Subrecipient responses
   - Final Monitoring report
   - Corrective Action Plan (if applicable)
   - Related Correspondence (e.g., clarification requests, extension requests)

B. WIB In-House Monitoring File (Internal Reviews):
   - Monitoring Intent Letter
   - Draft monitoring Report
   - Subrecipient Responses
   - Final monitoring Report
   - Corrective Action Plan (if applicable)
   - Related correspondence (e.g., clarification requests, extension requests)
   - Any supporting correspondence or documentation tied to internal oversight reviews

PART IV
Other Responsibilities

It is the Monitoring Unit's responsibility to ensure that all documentation is complete, properly labeled, and filed in a timely and secure manner, consistent with internal procedures and oversight requirements.

I. Role in State EDD Compliance Review Division Visits

The Monitoring Unit plays a key support role in preparing for Compliance Review Office (CRO) visits conducted by the State Employment Development Department (EDD). To ensure readiness, the following responsibilities may apply:

A. WIB Directives Filing

Designated WIB staff are responsible for filing and publishing all WIB Directives related to compliance, oversight, and operations on the WIB website. This task is designated by WIB leadership.

B. Monitoring Guide Responses

The WIB Deputy Director of Administration is responsible for assigning, reviewing, and responding to applicable sections of the monitoring guides distributed by the CRO. These guides cover areas such as oversight, internal controls, fiscal and program monitoring, and policy compliance. Coordination with relevant departments is essential to ensure accuracy and completeness.

C. Document Retention and Support Materials

All completed CRO Monitoring Guides and related development documentation must be retained in the appropriate WIB General Files. The Monitoring Unit is responsible for submitting all monitoring-related documentation, including participant files and supporting materials relevant to program and fiscal monitoring activities.

II. Role in Risk Assessment Process

The WIB Monitoring Unit is responsible for conducting an annual risk assessment of subrecipients to evaluate their capacity to manage WIOA funds responsibly. The process includes requesting relevant documentation and evaluating risk indicators such as past monitoring results, fiscal systems, staff turnover, and prior audit findings.

Results of the assessment are shared with the WIB Program and Evaluation Committee and used to inform decisions on awarding or re-awarding agreements. Risk assessments and related logs (e.g., Monitoring and Audit Logs) may also be submitted to support funding decisions during procurement. The results help determine the level and frequency of future monitoring. Refer to the latest WIB Directive on risk assessment for specific procedures.

III. Role in the Safeguard of Personally Identifiable Information (PII)

The WIB Monitoring Unit is responsible for ensuring that all WIB staff and subrecipients understand their responsibilities for protecting participant privacy. Subrecipients must implement reasonable safeguards to protect PII and any other sensitive information in accordance with applicable laws and guidance, including:

- Uniform Guidance Section 200.303(e)
- TEGL 39–11
- WIB Directive TUL 19-03 (Use and Confidentiality of PII)

All monitoring and data-handling practices must prioritize confidentiality and security to maintain the trust of program participants and meet federal and state requirements.

Administrative Operational Guidance

Timekeeping Procedures for Monitoring Staff

To ensure proper time allocation and compliance with cost allocation requirements, Monitoring Unit staff must:

- Record time spent on programmatic monitoring under the relevant funding source (e.g., Adult, Dislocated Worker, Youth, NDWG).
- Record time spent on WIB administrative activities under the "Administrative" category.

Staff with questions regarding time allocation or coding should consult the Monitoring Unit Supervisor or the WIB Deputy Director of Administration.

PART V
Monitoring Resources

Sample Size

Selecting an appropriate sample size is essential to ensure monitoring reviews are representative and reliable. Sample sizes should generally range between 5% and 25% of the total population. A smaller percentage may suffice for large populations, while smaller populations may require a proportionally larger sample. Minimum sample size thresholds are outlined below:

Population Size	Minimum Sample Size
10 and under	50% of population
11 – 100	20 % of population
101 – 500	15% of population
501 – 1000	10% of population
1001 or more	5% of population

Additional Considerations for Adjusting Sample Size

Sample sizes should be increased above the minimum thresholds in certain circumstances, including:

- **Low Program Enrollment**: Up to 100% sampling may be appropriate when enrollment is low, to ensure sufficient data for review.
- **Complex Eligibility Requirements**: Programs with complex eligibility rules may require larger samples to verify compliance.
- **Potential Irregularities**: If there are concerns about ineligible enrollments, increase the sample size.
- **Probationary Subrecipients**: New or provisional subrecipients should be reviewed with a larger sample.
- **High-Risk Classification**: subrecipients designated as high-risk require a more extensive review.
- **Lack of Direct Oversight**: If key functions are conducted without direct WIB supervision, expand the sample.

All participant files selected for review must be chosen at random to avoid bias and ensure the integrity of the monitoring process.

Monitoring Tools

Monitoring review tools are used to promote consistency and assist Monitoring Unit staff in conducting and documenting monitoring activities. The tools are maintained separately from

this guide and are not incorporated as attachments. They may be modified or updated without notice based on monitoring needs or changes in applicable requirements.

Monitoring review tools may be provided to subrecipients upon request.

PART VI
Definitions

Area of Concern (AoC): If an effectiveness indicator is not met and the reviewer believes that it may possibly result in a finding at some later point if not addressed, an area of concern or observation is identified. Areas of concern or observation are not specific compliance violations but may negatively impact the program or could lead to a finding in the future. A corrective action may not be specified or required for an area of concern or observation, but may include suggestions for improvement.

Audit Log: A tracking tool used to document subrecipient audits, including audit reports, auditor findings and opinions, and the progress or completion of required corrective actions. The Audit Log supports oversight, timely resolution of audit issues, and identification of potential trends that may indicate future risk.

Contractor: An entity that receives a contract as defined in Uniform Guidance Section 200.1.

Corrective Action: Action required to address and resolve an identified monitoring issue. Corrective actions may include changes to practices, procedures, documentation, or policies and are pursued until the applicable issue has been resolved.

Corrective Action Plan (CAP): A list of specific steps that subrecipients must take within a stated period to achieve compliance

Desk Review: The first phase of the monitoring review, typically conducted through CalJOBS but which may be conducted on-site depending on the location and availability of required documentation. The review may include documentation submitted in response to the Monitoring Intent Letter; contracts and scopes of work; participant, performance, and fiscal data; organizational policies and procedures; and other records relevant to the scope of the monitoring.

Draft Monitoring Report (DMR): The report issued following the monitoring review when observations have been identified. The DMR documents the objective, scope, and methodology of the review; observations categorized as AoCs or findings; applicable criteria and conditions; and required corrective actions, where applicable.

Final Monitoring Report (FMR): The final report issued to document the outcome of a monitoring review. When a DMR was issued, the FMR may include the original observations, the subrecipient 's response, relevant citations, the WIB's resolution, and a summary of the monitoring closure. The FMR may identify issues that remain open and require additional follow-up.

Finding: A violation of a specific compliance requirement contained in laws, regulations, local, federal, or state policies, DOL Exceptions, grant terms and conditions, Employment and Training Administration (ETA) policy guidance, including TEGLs, and/or the grant agreements that require specific corrective action. Findings are also known as, but not limited to, noncompliance issues, questioned costs, and/or disallowed costs.

Follow-up: Additional monitoring activity conducted to verify corrective measures or evaluate issues that remain open. Follow-up may occur through an additional review, follow-up visit, or subsequent monitoring activity, as appropriate.

Monitoring Intent Letter: The formal notification that a monitoring review is scheduled. The letter identifies information such as the scope of the review, monitoring period, timeline, expectations, and documentation that may be required.

Monitoring Log: A tracking tool used to document compliance issues identified during monitoring reviews, including observations, findings, AoCs, corrective actions, and resolution status. The log provides a current record of ongoing and completed monitoring issues.

Monitoring Period/Period Under Review: The period of program, participant, fiscal, performance, or other activity examined as part of the monitoring review.

Monitoring Review: The monitoring review is an oversight activity that may lead to opportunities for technical assistance and/or corrective action. For ETA's purpose, a monitoring review is a process used to measure progress, identify areas of compliance, offer opportunities for technical assistance to help resolve non-compliance issues, and ensure that federal funds are used responsibly.

Monitoring Schedule: A centralized tracking tool used to monitor the progress of reviews conducted by the Monitoring Unit. The schedule includes information such as the subrecipient name, contract number, review type, coverage period, review date, assigned monitor, report status, and corrective action follow-up.

Monitoring Tools/Review Tools: Worksheets, checklists, attachments, or other formats used by the Monitoring Unit to support and document monitoring activities. Review tools may be modified or alternative formats may be used, provided the monitoring review adequately addresses all applicable requirements and documentation standards.

Observation: A condition, discrepancy, potential deficiency, or other matter identified during a monitoring review that requires additional review, clarification, or analysis. An observation may subsequently be classified as an AoC or finding or may be removed if clarification or additional information adequately resolves the matter.

On-Site or Field Review: The phase of monitoring conducted at the location of the activity being reviewed to verify compliance and observe operations. The review may include staff, participant, or employer interviews; observation of program operations; participant and fiscal record review; inventory review; evaluation of data systems and quality-control practices; and assessment of applicable Equal Opportunity, accessibility, and grievance procedures.

Random Sample: An unbiased selection of data or participant files selected for review to support the integrity of the monitoring process.

Requirement: The applicable criterion against which a condition is evaluated during monitoring. Requirements may be established through regulations, directives, contracts, Statements of Work, or other governing requirements applicable to the activity being reviewed.

Risk Assessment: The process used to evaluate a subrecipient 's risk of noncompliance and inform the appropriate level and frequency of monitoring. The assessment considers factors such as prior experience, audit and monitoring results, personnel or system changes, and the extent and results of other monitoring.

Subrecipient: A non-federal entity that expends federal awards received from a pass-through entity to carry out a federal program but does not include an individual that is a beneficiary of such a program. A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency (Uniform Guidance Section 200.1).

Subrecipient Response: A written response submitted by the subrecipient addressing an observation identified through monitoring. The response may provide clarification, additional information or documentation, dispute an identified issue, describe corrective action taken, or provide a plan for resolving the issue.

Technical Assistance: Guidance, resources, or assistance provided in response to monitoring issues or identified needs to support corrective action, compliance, or improvement.

WIB Conclusion/Resolution: The WIB's determination regarding a subrecipient 's response to an observation included in the DMR. The determination may resolve the issue or identify additional corrective action or follow-up that is necessary. An issue may remain open pending verification or future monitoring.

WIB General Files: Files maintained at the Workforce Investment Board of Tulare County Administrative Offices for the retention of applicable monitoring, oversight, and related documentation.